

A New Service Model: Auditor Roles in Government Performance Measurement (ARGPM)

DAY/S: 1

CPD:8

LEVEL: 1,2,3,4

PUBLIC SECTOR

Course Description

A framework that pulls various auditor roles and practices into a new service model for auditors to apply to improving performance measurement and management of government organizations will be presented. The new auditor service model will be viewed in the context of models of effective governance, service delivery, managing for results, and organizational learning to demonstrate the value of the framework.

COURSE CONTENT

Audit Performance or Performance Management Systems

- Recognize how a model of service delivery performance measures can be used for auditing performance
- Distinguish different challenges in auditing entities with reasonable performance measures vs. auditing entities without good measures
- Recognize good-practice performance management cycles auditors can use as controls for auditing performance management systems

Assess Performance Information

- Determine criteria for assessing the relevance and reliability of performance information, and risks of insufficiently relevant data
- Identify the main steps to audit reliability and relevance, and how improving relevance and reliability adds value to performance audits
- Recognize how criteria of standards-setting bodies can be used to assess public performance reports by government entities

Define or Measure Performance (outside the traditional audit process)

- Identify how auditors can provide advice in selecting performance measures or collect performance measurement data while maintaining independence under Government Auditing Standards

Encourage or Assist Management, Elected Officials, or Citizens

- Determine how auditors can conduct internal and external advocacy to improve government performance management
- Recognize how auditors can assist management in improving performance management systems while maintaining independence under Government Auditing Standards
- Identify potential conflicts between auditor roles as “attesters” and “preparers” of performance reports
- Recognize how auditors can assist external decision makers (e.g., legislators, citizens) in using performance information Auditor Value Added in Using the Roles and Practices
- Determine how to change roles and practices used over time to keep adding more value as performance management in a government organization evolves

Self-Assessment

- Determine gaps between your current and desired knowledge, skills, and abilities in these performance measurement, management, and auditing practices, and which practices offer the best opportunities for developing your proficiency
- Determine which roles and practices offer the best opportunities for your audit organization or team to use to increase the value auditors add to the government entities served

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.

Please click here for [general course information](#)

Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.